

This is your Release #11 (April 2020)

Public Company Deskbook

Complying with Federal Governance & Disclosure Requirements

Third Edition

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Although movement has been in fits and starts, the ongoing shift in the corporate governance landscape to one that is more strongly prescriptive is clear. The number and scope of reforms, the speed with which they are implemented or modified, and the varying sources of change present a continuing challenge for all participants—corporate boards, officers, various gatekeepers and advisors.

The *Public Company Deskbook* is the one-stop resource for current requirements and pending proposals. Highlights of release #11 include:

- Updates to **Chapter 3A, *Audit Committee Responsibilities and Authority***, to reflect recent SEC guidance on key oversight responsibilities of the audit committee.
- Updates to **Chapter 3E, *Auditor Independence and Non-Audit Services***, describing amendments to the SEC's auditor independence rule, Rule 2-01 of Regulation S-X, proposed in December 2019.
- Updates to **Chapter 5A, *Management's Discussion and Analysis***, to discuss amendments to the SEC's MD&A requirements proposed in January 2020, along with guidance published by the SEC on the use of key performance indicators.
- Updates to **Chapter 5G, *Non-GAAP Financial Measures***, to discuss the ADT enforcement action of December 2018, and reflect recent updates to SEC staff guidance on this topic.

(continued on reverse)

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- Updates to **Chapter 5H, *SEC Review Process***, to reflect recent Division of Corporation Finance guidance on confidential treatment applications.

In addition, the **Index** has been updated to reflect the updates found in Release #11.

Thank you for purchasing ***Public Company Deskbook***. If you have questions about this product, or would like information on our other products, please contact customer service at info@pli.edu or at (800) 260-4PLI.

FILING INSTRUCTIONS

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